PSF: Subject File

FDR: Contributions, Mar. 1942-1945

Box 179
March 10, 1942

Hon. Franklin D. Roosevelt

The White House

Washington, D. C.

Sir:  

Dear Madam:

We credit your account this day with Treasury Bills as follows:

| Redemption of $9,000 U. S. of America Treasury Bills, due March 4th, 1942 | $9,000.00 |

Fulton Trust Company of New York

Signature: [Handwritten]

 BY: [Handwritten]}

COUPON CLERK
Read this and call Henry the long any names you wish!

Joe

3/3/42

Memo from: BASIL O'CONNOR
March 3, 1942.

LOSS ON SALE OF REAL PROPERTY

FACTS

In 1909 Mrs. R. acquired two houses in New York City at a cost of $90,000. She immediately remodeled and rebuilt them at an additional cost of $110,000. In 1927 by deed Mrs. R. made a gift of the two houses to her son F. who has since been the owner. The value of the property in 1927 was $90,000. F. may sell the property this year for $50,000.

Since 1920 the property was used continuously by Mrs. R. and F. as residential property.

The question is, if F. sells the property this year for $50,000, can he deduct a loss for the purpose of Federal income taxes.

CONCLUSION

Inasmuch as the property is residential, no loss on the sale is deductible.

Section 23(e) of the Internal Revenue Code provides that in computing net income there shall be allowed as deductions, in the case of an individual, losses sustained during the taxable year and not compensated for by insurance or otherwise (1) if incurred in trade or business, or (2) if incurred in any transaction entered into for profit, although not connected with a trade or business, or (3) of property not connected with a trade or business if the loss arises from fires, storms, shipwreck or other casualty or from theft.
Regulation 103, Section 19.23(e)-1 provides in part as follows: "A loss on the sale of residential property purchased or constructed by the taxpayer for use as his personal residence and so used by him up to the time of the sale is not deductible. If, however, property so purchased or constructed is prior to its sale rented or otherwise appropriated to income-producing purposes and is used for such purposes up to the time of its sale, a loss from the sale of the property * * * is * * * an allowable deduction * * *.

The Regulation treats the renting of residential property as a conversion thereof to business purposes. However, the property loses its character as property held for business purposes if, before the sale, the owner again uses it as his residence.

A person who acquires property by gift, bequest, or inheritance is treated for the above purposes as a purchaser of the property at the time of acquisition.
March 18th, 1942.

Hon. Franklin D. Roosevelt,
The White House,
Washington, D. C.

Dear Mr. President:

Last week $9,000. United States Treasury Bills were redeemed and the proceeds, amounting to $9,000, were credited to your account. Those bills were purchased on December 5th, 1941 at a price yielding 1/4 of 1% per annum and the most recent offering of Treasury Bills have commanded higher prices.

The thought occurred to me that if the option on the Sixty-fifth Street property is taken up and you receive a cash payment, you may desire to put that amount, together with the proceeds of the recent redemption in United States Treasury Bills if and when they are available at a price to yield 1/4 of 1% per annum or better.

It is unlikely that the Federal Estate Tax on your Mother's estate will be paid for some months hence.

Thank you very much for your letter regarding James' indebtedness to the estate.

I remain

With warm personal regards and very best wishes,

AJM/C

Very sincerely yours,

Arthur J. Morris
MEMORANDUM FOR

HENRY T. HACKETT

The amount which I think will be spent on the place during the balance of this year must be divided into two parts.

Part (a) is my own land on the Creek Road and Cream Street, and the amount to be spent there will be approximately the same as last year.

Part (b) was my Mother's part on both sides of the Post Road and there there will probably be a reduction of about $600.00 a month, or a total of about $5,000 a year. This does not include any major work done by outside contract, such as plumbing repairs or major painting.

I do not know how Mr. Luckey has figured this in the past but I think it will represent a decrease of a couple of hundred dollars a month, over and above what my Mother paid.

Will you work it out on some such basis?

F. D. R.
Hon. Franklin D. Roosevelt
The White House
Washington, D. C.

Dear Franklin:

Mr. Morris has just informed me that of the Workmen's Compensation premium of $145.92 for the period from Sept. 15, 1940 to Sept. 15, 1941 your share is $42.02 and the estate's is $103.90. He has sent me a check for $103.90 to pay the estate's share and I am paying your share of $42.02 out of the balance of your money on deposit here.

I have also paid out of your account here an insurance premium of $8.00 for fire, theft and windstorm insurance on the Ford Pick-up.

I believe it is customary to deposit a certain amount each year on account of the compensation insurance premium. Mr. Luckey would like to know if you intend to spend as much money as you did last year on the place in order to determine the amount which is to be deposited.

With kindest regards, I am

Sincerely yours,

[Signature]
March 27, 1942.

Hon. Franklin D. Roosevelt
Hyde Park
Dutchess County, N. Y.

Dear Franklin:

I am enclosing herewith a copy of a letter just received from Baring Brothers in reference to the transfer of the balance from your mother's account to your account.

With kindest regards, I am

Sincerely yours,

[Signature]

HENRY T. HACKETT
ATTORNEY & COUNSELLOR AT LAW
226 UNION STREET
POUGHKEEPSIE, NEW YORK
Henry T. Hackett, Esq.,
286, Union Street,
Poughkeepsie,
NEW YORK.

Dear Sir,

We thank you for your letter of the 12th December last, enclosing Affidavit executed by President Roosevelt, in accordance with which we have transferred the balance of the account of Mrs. Sara D. Roosevelt, deceased, namely £92.17.2., to his account in our books, value 17th January 1942.

We are,

Dear Sir,

Yours faithfully,

For BARING BROTHERS & CO., Limited.

Director.
THE WHITE HOUSE
WASHINGTON

March 31, 1942.

MEMORANDUM FOR

HENRY T. HACKETT

I will personally pay the Social Security taxes on the salaries of Mrs. Bradley and Mrs. Van Wagner, if you will let me know how much it is.

I think we should have a meeting the next time I am home — I hope the weekend of April 19th — you and I and Elmer Van Wagner and Mrs. Bradley to discuss the matter of the future of the Library.

If you think well of this we can arrange a date and hour.

F. D. R.
March 26, 1942.

Hon. Franklin D. Roosevelt
The White House
Washington, N. Y.

Dear Franklin:

I think that something should be done about the Social Security taxes on the salaries of Mrs. Bradley, the librarian, and Mrs. Van Wagner, the janitress of the James Roosevelt Memorial Library at Hyde Park.

I wrote to Mr. Morris to find out what your mother had been doing about the matter. He replied that Mrs. Bradley has a Social Security number, but nothing has been done about Mrs. Van Wagner.

At the time of your mother's death there was a fund of $3,493.46 on hand, which had been collected from dues, and with your permission Mrs. Finch, the Treasurer, has been paying Mrs. Bradley her monthly salary of $45 and Mrs. Van Wagner her monthly salary of $23.

Kindly let me know with whom I should communicate in order to have this matter straightened out.

With kindest regards, I am

Sincerely yours,

[Signature]
Checks should be made payable to POMFRET SCHOOL and sent to Pomfret, Connecticut.

<table>
<thead>
<tr>
<th>AMOUNT DUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>$500.00</td>
</tr>
</tbody>
</table>

For Tuition and Residence of Roosevelt Lesure Clark, Jr. ($1,450.00 for the school year 1941-1942)

Deposit for Personal Expenses ($60.00 for the school year payable in advance)

Payable: less 1/3 special tuition allowance

<table>
<thead>
<tr>
<th>Amount</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>$510.00</td>
<td>September 18, 1941</td>
</tr>
<tr>
<td>$500.00</td>
<td>January 1, 1942</td>
</tr>
<tr>
<td>$500.00</td>
<td>April 1, 1942</td>
</tr>
</tbody>
</table>

PAID

APR 6 1942

POMFRET SCHOOL
J. BERNARD LOFTUS
**THE CITY OF NEW YORK—DEPARTMENT OF FINANCE**

**BUREAU OF CITY COLLECTIONS, ROOM 100, MUNICIPAL BUILDING**

**BILL FOR REAL ESTATE TAXES—LEY FOR FISCAL YEAR**

**JULY 1, 1941 TO JUNE 30, 1942**

**BOROUGH OF MANHATTAN 1941-42**

---

**FIRST HALF OF TAX DUE**

**OCTOBER 1, 1941**

**SECOND HALF OF TAX DUE**

**APRIL 1, 1942**

**MAKE SURE YOU ARE PAYING THE RIGHT BILL**

Compare your deed with the maps in the Tax Dept. to check property description shown hereon. If this bill does not affect your property, apply for a bill that does.

---

**PREVENT THIS BILL VIRGIN IT WHEN PAYMENT IS MADE. IT IS FOR BOTH FIRST AND SECOND HALF OF TAX.**

---

**HONORABLE FRANKLIN D. ROOSEVELT**

**WHITE HOUSE**

**WASHINGTON, D.C.**

---

**Assessed Valuation (Cons. Exempt “A”)**

<table>
<thead>
<tr>
<th>Location</th>
<th>Sec.</th>
<th>Vey.</th>
<th>Block</th>
<th>Lot No.</th>
<th>Interest on Arrearage of Fax 12, 1941</th>
<th>Amount of Tax</th>
<th>Dividend of Tax</th>
<th>Arrearage</th>
<th>Discount</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>65 ST.</td>
<td>5</td>
<td>3</td>
<td>1380</td>
<td>30</td>
<td>136000</td>
<td>4025.60</td>
<td>2012.80</td>
<td>2012.80</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**PAY THIS BILL BY MAIL**

Make Checks, Drafts, or Money Orders payable to the City Collector.

Postage Stamps will not be accepted.

Under no circumstances should cash be mailed.

---

**DISCOUNT**

The word “Arrearages” if it appears in the space indicated by the “X” shall mean such amounts of taxes, assessments, or water charges as have not been paid to or on account of the City Collector. Such amounts should be paid to the City Collector immediately.

---

**MEMORANDUM OF AMOUNTS PAID**

---

**From the Administrative Code of the City of New York**

"Whenever any taxes or assessments shall remain unpaid for three years or any water rent shall remain unpaid for four years, a discount will be allowed from the date of payment in April 1, 1942, at the rate of two per centum per annum.

---

**Key to Letter before or after Amount Paid**

A = 1st Half of Tax
B = 2nd Half of Tax
C = 1st and 2nd Half and Discount
D = 1st and 2nd Half and Discount
E = 1st Half and Interest
F = 1st, 2nd and 2nd Half and Interest
G = 2nd Half and Interest
H = 1st Half and Interest
I = 1st Half and Discount
J = 2nd Half Discount
K = Discount

---

**RECEIPT OF PAYMENT WILL BE REQUIRED BY MACHINES IN THIS SPACE. DO NOT ACCEPT HAND-WRITTEN RECEIPT**
## APPROPRIATION and TAX SUMMARY

Comparison of Budgets for the fiscal years ending June 30, 1941 and June 30, 1942 financed by Tax Levy and General Fund.

### Grouped by Functions or General Purpose

<table>
<thead>
<tr>
<th>Functions or General Purpose</th>
<th>Budget for Fiscal Year Ending June 30, 1941</th>
<th>Tax Levy</th>
<th>Current</th>
<th>Appropriations</th>
<th>Budget for Fiscal Year Ending June 30, 1942</th>
<th>Tax Levy</th>
<th>Current</th>
<th>Appropriations</th>
</tr>
</thead>
</table>
| Revenue (General Administration) | $4,038,835.93 | 30.91% | 30.91% | $4,038,835.93 | Revenue (General Administration) | $4,038,835.93 | 30.91% | 30.91% | $4,038,835.93
| Revenue (Finance and Taxation) | $4,382,903.93 | 32.47% | 32.47% | $4,382,903.93 | Revenue (Finance and Taxation) | $4,382,903.93 | 32.47% | 32.47% | $4,382,903.93
| Revenue (Board of Education) | $2,363,810.93 | 17.28% | 17.28% | $2,363,810.93 | Revenue (Board of Education) | $2,363,810.93 | 17.28% | 17.28% | $2,363,810.93
| Revenue (Election) | $3,733,203.93 | 27.12% | 27.12% | $3,733,203.93 | Revenue (Election) | $3,733,203.93 | 27.12% | 27.12% | $3,733,203.93
| Recreational and Cultural | $3,378,803.93 | 24.91% | 24.91% | $3,378,803.93 | Recreational and Cultural | $3,378,803.93 | 24.91% | 24.91% | $3,378,803.93
| Recreation, Science and Art | $4,038,835.93 | 30.91% | 30.91% | $4,038,835.93 | Recreation, Science and Art | $4,038,835.93 | 30.91% | 30.91% | $4,038,835.93
| Police, Fire and Public Safety | $4,382,903.93 | 32.47% | 32.47% | $4,382,903.93 | Police, Fire and Public Safety | $4,382,903.93 | 32.47% | 32.47% | $4,382,903.93
| Police, Fire and Public Safety (Department of Police) | $4,382,903.93 | 32.47% | 32.47% | $4,382,903.93 | Police, Fire and Public Safety (Department of Police) | $4,382,903.93 | 32.47% | 32.47% | $4,382,903.93
| Police, Fire and Public Safety (Department of Police) Board of Directors of Fire and Police | $4,382,903.93 | 32.47% | 32.47% | $4,382,903.93 | Police, Fire and Public Safety (Department of Police) Board of Directors of Fire and Police | $4,382,903.93 | 32.47% | 32.47% | $4,382,903.93
| Police, Fire and Public Safety (Department of Police) Board of Directors of Fire and Police Board of Directors of Police | $4,382,903.93 | 32.47% | 32.47% | $4,382,903.93 | Police, Fire and Public Safety (Department of Police) Board of Directors of Fire and Police Board of Directors of Police | $4,382,903.93 | 32.47% | 32.47% | $4,382,903.93
| Police, Fire and Public Safety (Department of Police) Board of Directors of Fire and Police Board of Directors of Police | $4,382,903.93 | 32.47% | 32.47% | $4,382,903.93 | Police, Fire and Public Safety (Department of Police) Board of Directors of Fire and Police Board of Directors of Police | $4,382,903.93 | 32.47% | 32.47% | $4,382,903.93
| Police, Fire and Public Safety (Department of Police) Board of Directors of Fire and Police Board of Directors of Police | $4,382,903.93 | 32.47% | 32.47% | $4,382,903.93 | Police, Fire and Public Safety (Department of Police) Board of Directors of Fire and Police Board of Directors of Police | $4,382,903.93 | 32.47% | 32.47% | $4,382,903.93

**Assessed Valuations, Tax Levy and Tax Rates, Fiscal Year July 1, 1941 to June 30, 1942**

Assessed Valuations—The aggregate Taxable Valuations of property within the City of New York for the Fiscal Year July 1, 1941 to June 30, 1942 by Boroughs, are as follows: (a) Estimates of the Real Estate Valuations Exempt from Taxes for Local Purposes; (b) The Valuations of such Exempt Properties; (c) The Valuations of such Exempt Properties.

<table>
<thead>
<tr>
<th>Borough</th>
<th>Real Estate Valuation Exempt from Taxes for Local Purposes</th>
<th>Real Estate Valuation of Such Exempt Properties</th>
<th>Total Valuation of Real Estate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manhattan</td>
<td>$2,093,033,261</td>
<td>$1,047,997,250</td>
<td>$3,141,030,511</td>
</tr>
<tr>
<td>Brooklyn</td>
<td>$2,093,033,261</td>
<td>$1,047,997,250</td>
<td>$3,141,030,511</td>
</tr>
<tr>
<td>Queens</td>
<td>$2,093,033,261</td>
<td>$1,047,997,250</td>
<td>$3,141,030,511</td>
</tr>
<tr>
<td>Richmond</td>
<td>$2,093,033,261</td>
<td>$1,047,997,250</td>
<td>$3,141,030,511</td>
</tr>
<tr>
<td>Total</td>
<td>$6,372,103,098</td>
<td>$3,141,030,511</td>
<td>$9,513,133,609</td>
</tr>
</tbody>
</table>

The City of New York: Total Appropriations $4,038,835,930; Total Tax Levy $4,038,835,930; Total Budget $4,038,835,930.

The City of New York: Total Appropriations $4,382,903,930; Total Tax Levy $4,382,903,930; Total Budget $4,382,903,930.

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**For Details of City and Borough Appropriations, See Following Pages.**

**For Details of City and Borough Appropriations, See Following Pages.**
April 14, 1942.

Dear Cortlands—

May I ask for a thirty days' extension on my payment of the New York State income tax for the calendar year 1942? I do this solely because a problem is now before the Collector of Internal Revenue of the Federal Government as to what official expenses are deductible from my salary as President.

I expect to have a ruling within the next week or ten days and it is, of course, possible that I may have to ask the advice of your Income Tax Bureau as to whether this also applies to the New York State tax.

I do hope to see you one of these days soon.

Always sincerely,

Honorable Cortland A. Wilber,
Department of Taxation and Finance,
State Office Building,
Albany, N. Y.
RECEIPT FOR PAYMENT OF TAXES

Collector's Office, District of Maryland
at Baltimore, Md. Date April 15, 1942

(NAME AND ADDRESS OF TAXPAYER)

Franklin Delano Roosevelt
White House
Washington, D.C.

Income - 1941
Maryland

(Paid at Internal Revenue Office)

APR 15 1942
Paid in full Installment

Received payment,

BALTIMORE OFFICE

Collector of Internal Revenue.
April 16, 1942

Memorandum for Miss Tully:

Enclosed is receipt from the Collector at Baltimore for the check in the amount of $10,000 handed me by the President to be applied on his 1941 income tax.

[Signature]
Commissioner
April 8, 1942.

Dear Mr. Woodcock:

The President asks me to thank you ever so much for the check representing an advance payment for the oak stumpage purchased from him.

The President hopes very much to see the wood cutting operation in a week or two.

Very sincerely yours,

Grace G. Tully

Miss Grace Tully
The White House
Washington, D. C.

Dear Miss Tully:

J. M. Woodcock, Esq.,
Outpost Nurseries Inc.,
Ridgefield, Connecticut.
April 6, 1942

Miss Grace Tully
The White House
Washington, D.C.

Dear Miss Tully:

At the suggestion of Nelson C. Brown, I am enclosing a certified check in the amount of $200.00 as an advance payment for the Oak stumpage bought from President Roosevelt.

The balance, according to the volume measurements now being taken, will be paid in three installments, prior to the removal of each proportionate share.

Very truly yours,

OUTPOST NURSERIES INC.

J. M. Woodcock

Enclosure 1
Miss Grace Tully
The White House
Washington, D. C.

My dear Miss Tully:

The OutPost Nurseries, through their manager, Mr. J. M. Woodcock, agreed to send $200 by cashier's or certified check to the President through you as advance payment for oak and other timber to be cut on his place.

Balance of amounts due are to be paid in three installments according to the contract. — $1,520.

Please advise if you have received the $200.

Sincerely,

[Signature]

NELSON C. BROWN

NCB
glr

Syracuse, New York
April 16, 1942
Personal
May 9, 1942

Miss Grace Tully
White House
Washington, D. C.

Dear Miss Tully:

In accordance with our agreement with President Roosevelt, we are enclosing our check for $1,542.49 as one third of the balance due on the Oak stumpage that we are cutting at Hyde Park.

Sincerely,

OUTPOST NURSERIES INC.

J. M. Woodcock
My dear Miss Tully:

Please advise when and if any specific payments in addition to the initial $200.00 have been received for the cutting of the oak timber on the President's place.

I presume the conditions of the contract are being observed, and have sent Mr. Plog instructions concerning this. I hope to get down again soon to check in with the character of the work being done, as I want the President to be pleased with this work.

I hope he had had time to look over the contract and the statistical analysis of this timber sale.

Thanking you for this information, and with best regards and good wishes,

Sincerely,

[Signature]

Nelson C. Brown

Miss Grace Tully
The White House
Washington, D. C.

May 13, 1942
May 15, 1942.

Dear Professor Brown:

Just the other day, Mr. Woodcock of the Outpost Nurseries sent the President a check, in accordance with the agreement, in the amount of $1,542.49 representing one-third of the balance due on the oak stumpage being cut at Hyde Park.

I have not had an opportunity to talk with the President about the contract but I am sure if the conditions were not satisfactory the President would have let you know before this.

With kindest regards,

Very sincerely yours,

Grace G. Tully

Professor Nelson C. Brown,
New York State College of Forestry,
Syracuse, New York.
June 2d, 1942.

Hon. Franklin D. Roosevelt,
The White House,
Washington, D. C.

Dear Mr. President:

Mr. Kenneth Hoffman of Messrs. O'Connor & Farber presented a copy of a letter from you relating to the East Sixty-fifth Street property and in that connection I have delivered to Mr. Hoffman the following papers which were received from you on November 17th, 1941:

1. Receipt to Sara D. Roosevelt.
2. Assignment of Mortgage, Title Guarantee and Trust Company to Anita L. Bassford, 1907.
4. Title Insurance, 1907.
5. Mary R. H. Glyn to Sara Delano Roosevelt, Deed, 1907.
7. Receipt from Anita L. Bassford to Mary R. H. Glyn, $585.00 November 7, 1906.
8. Memorandum of Fire Insurance from Title Guarantee and Trust Company.

In addition to the above papers you forwarded to me a satisfaction of a mortgage dated October 24th, 1910 and the mortgage of Minnie A. Blanchard to Title Guarantee & Company. The satisfaction piece and the mortgage were filed in the office of the Registrar of New York County as you will recall that up until that time the satisfaction of the mortgage had not been recorded.

The Deed from your Mother to you was not among the papers and it therefore must be in your own safe deposit box.

We have Mr. Hoffman's receipt for the documents delivered to him.

With every good wish and warm personal regards, I remain

Very sincerely yours,

Arthur J. Morris

June 2d, 1942.

Hon. Franklin D. Roosevelt,
The White House,
Washington, D. C.

Dear Mr. President:

Mr. Kenneth Hoffman of Messrs. O'Connor & Farber presented a copy of a letter from you relating to the East Sixty-fifth Street property and in that connection I have delivered to Mr. Hoffman the following papers which were received from you on November 17th, 1941:

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We have Mr. Hoffman's receipt for the documents delivered to him.

With every good wish and warm personal regards, I remain

Very sincerely yours,

Arthur J. Morris

June 2d, 1942.
June 11, 1942.

Dear Mr. Woodcock:

The President has asked me to thank you ever so much for sending him the check for $1,542.49 as the second payment on the oak stumpage.

Very sincerely yours,

Grace G. Tully

Mr. J. M. Woodcock,
Outpost Nurseries, Inc.,
Ridgefield,
Connecticut.
June 11, 1942.

Woodland Management Company,
Garrison,
New York.

Gentlemen:

Mr. David H. Hanaburgh, who handled the marking of the timber on the President's place at Hyde Park, has asked that the enclosed check for $287.12 be sent to him in your care. I wonder if you will be good enough to see that Mr. Hanaburgh gets this check?

Very sincerely yours,

Grace G. Tully

Enclosure.
June 11, 1942.

Dear Professor Brown:

I have your note of June fourth and have sent a check to Mr. Hanaburgh in care of the Woodland Management Company.

I showed your note to the President and he appreciates your going to Hyde Park to inspect the timber cutting operations. Also, the President will be interested to hear how the trees are doing.

With kindest regards,

Very sincerely yours,

Grace G. Tully

Professor Nelson C. Brown,
N. Y. State College of Forestry,
Syracuse, New York.
Mr. President:

A check for another payment has been received today. Do you wish to still send a check to Woodland Co. for Mr. Hanaburgh in the amount of $143.50 or do you wish to send the whole amount?

GGT

NELSON C. BROWN
NEW YORK STATE COLLEGE OF FORESTRY
SYRACUSE, N. Y.

Dear Miss Tully:

As the timber cutting operations have been partially completed on the President's place at Hyde Park, will you kindly arrange to send a check for the services of David H. Hanaburgh in marking the timber? When I went over the place with the President in March, he agreed that if we were able to secure $17.00 per thousand board feet for stumpage, he would be willing to pay $1.00 for marking the timber. I wanted to do this myself but, as it required several days' time when it was difficult to get away from the College, he agreed to this arrangement.

As the total stumpage was 237,123 board feet, a check for $237,123 or at the rate of $1.00 per thousand should be mailed to the Woodland Management Company, Garrison, New York. Mr. Hanaburgh is likely to be called into war service and has asked me to have check sent in this way.

If you see the President, you might tell him that I am planning to inspect the timber cutting operations next Tuesday, June 9th, and will report to him regarding the survival of the spring planting work of 32,000 trees, as well as the job being done by the Outpost Nurseries.

With kind regards, and thanking you for any attention to this matter,

Sincerely,

N. C. Brown

Miss Grace C. Tully
The White House
Washington, D. C.

June 4, 1912.
THE WHITE HOUSE  
WASHINGTON  

June 8, 1942.

GRACE:

To send to the Woodland Management Company, New York, a check for $143.50 with a note to Mr. Hanaburgh saying that this is half of the total stumpage of 287,123 board feet but that the President has only been paid $1742.49. Then I will send him the balance as soon as the other payment comes in.

F.D.R.
June 6, 1942

Miss Grace Tully
The White House
Washington, D. C.

Dear Miss Tully:

We are enclosing a check for $1,542.49, as the second payment on the Oak stumpage purchased from President Roosevelt.

Very truly yours

OUTPOST NURSERIES INC.

JMW/L

Enclosure 1
Dear Miss Tully:

Thank you for your note of June 11th. I appreciate very much your sending a check to Mr. Hanaburgh.

I spent most of last Tuesday going over the reforestation areas and timber cutting operations with Mr. Woodcock of the Outpost Nurseries, and Mr. Plog. I shall write the President about my observations and hope that he will be pleased with the way things are coming along at Hyde Park.

With best regards and renewed thanks,

Sincerely,

[Signature]

NELSON C. BROWN
NEW YORK STATE COLLEGE OF FORESTRY
SYRACUSE, N. Y.

Miss Grace G. Tully
The White House
Washington, D. C.

June 15, 1942.
WOODLAND MANAGEMENT CO.
GARRISON, N. Y.

June 16, 1942

Miss Grace M. Tully
The White House
Washington, D. C.

Dear Miss Tully,

This will acknowledge your letter of June 11, 1942 and the President's check for $257.12 made out to David H. Harrisburg. This has been turned over to Mr. Harrisburg and is received as full payment for marking the timber on the President's property at Hyde Park, N. Y.

Thank you for sending it along.

Very truly yours,

Woodland Management Co.

Lewis B. McCabe, Jr.
THE WHITE HOUSE
WASHINGTON

June 15, 1942.

MEMORANDUM FOR
E.R.

I think we should give
$25.00 a piece.

F.D.R.

[Signature]

[Handwritten note]
Mrs. Little

[Handwritten note]
Mrs. Liddle
THE WHITE HOUSE
WASHINGTON

June 12, 1942

For the President

What should we give?

E.R.
June 8, 1942.

Dear Friends of St. Thomas' Church:

This is my first such letter to you since I assumed the rectorship here on December 15, 1936, and I regret its necessity now. I am worried, greatly worried by the fact that our financial condition is bordering too closely for comfort on "the red".

Of course it is to be expected that the summer will be a lean season in this respect; such is always the case, and about this time every year I write to a number of our generous and helpful parishioners requesting a special contribution. The response is always gratifying, and I appreciate the kindness of these friends. This year we shall need such help to a greater degree than formerly, and, consequently, my letter must be more general, going to the entire parish.

Recently there was an unusual item of expense in the repairing and painting of all window frames about the Church, Parish House and Rectory. Perhaps you will wish to help in this matter of Seven Hundred Dollars.

Last month the Vestry voted to order a bit more than half of the coal necessary for next winter. This has been delivered and makes another unusual item for this time of the year.

Some of our friends have not continued regularly their weekly contributions through the envelope system. Some have accepted these packages and have been most irregular in their giving. Some have just ignored them.

It is hoped, therefore, if you have not already done so, that you will make a particular effort just now to bring your account up to date and, if you can possibly do so, that you will make a special contribution in anticipation of the summer months, when expenses of maintenance continue to be about the same, while parish income shrinks considerably.

Please help us to the extent of your ability.

Your sincere friend and Rector,

Howard S. Wilkinson.
Hyde Park, N. Y., 6/16 1942

M. Franklin D. Roosevelt

To St. James's Church

To Subscription for 1942 $100.00

ARTHUR S. HALPIN, Treasurer

Received $100 Date 6/26/42

ARTHUR S. HALPIN
Treasurer
Honorable Franklin D. Roosevelt  
The White House  
Washington, D. C.

Dear Sir:

Enclosed check for $10.00 representing 2½ semi-annual dividend on five (5) Full Paid Income shares for period ending June 30, 1942.

Yours very truly,

[Signature]

Secretary

[Note: Encl.]

$10.00 check.
THE WHITE HOUSE
WASHINGTON

July 1, 1942.

MEMORANDUM FOR
HENRY F. HACKETT

Will you pay the enclosed
tax bill from the Hyde Park Fire
Department for the house, farm,
library, etc.?

F. D. R.

Amount of tax .. $337.60
Re: 47-49 East 65th Street, Manhattan

Miss Grace G. Tully,
The White House,
Washington, D. C.

Dear Miss Tully:

Mr. Arthur Morris of the Fulton Trust Company has advised us that the $50,000 check, the proceeds of which represent payment of the purchase price of the above premises, has been paid. The purchaser has paid us an aggregate amount of $215.44 for adjustments made at the closing for taxes, water rates and fire insurance.

The cost of the work to date on the broken water main situation is $200. We have let a contract for the same man to complete the work for the additional sum of $350. We have analyzed these figures, the extent of the work being done, and are satisfied that the charges are reasonable. In due course, when we have been furnished with the name of the grantee to be inserted in the deed, and the water main job has been completed, we will write a composite letter with regard to the closing for the seller's files.

Very truly yours,

O'Connor & Farber

July 2, 1942.
July 6, 1942.

Dear Mr. Merkling:

The President asks me to thank you ever so much for sending him the check in the amount of $1,542.49, representing the third and final payment for the timber at Hyde Park.

The President has been very pleased with the way the work has been handled and he hopes much that you have found the wood on actual cutting to be satisfactory.

Very sincerely yours,

Grace G. Tully

Mr. F. P. Merkling,
Assistant Treasurer,
Outpost Nurseries Inc.,
Ridgefield,
Connecticut.

Check deposited in First Natl. Bank
June 29, 1942

Miss Grace Tully
The White House
Washington, D. C.

Dear Miss Tully:

We are pleased to enclose our check in the amount of $1,542.49, which is the third and final payment for the White Oak timber which we have logged at the President's Hyde Park home.

It will be impossible for us to remove all the logs the first of July. However, we will make every effort to remove them in the shortest possible time.

We would appreciate an acknowledgment that the account is paid in full.

Very truly yours

OUTPOST NURSERIES INC.

F. P. Merkling
Assistant Treasurer
July 6, 1942.

Merchants National Bank
of Poughkeepsie,
Poughkeepsie, N. Y.

Gentlemen:

Will you be good enough to deposit
the enclosed check in the amount of $700.00
to the account of Franklin D. Roosevelt?

Very truly yours,

Grace G. Tully

P.S. Would you please send to me some
deposit slips? Thank you.
July 7, 1942.

First National Bank of
Poughkeepsie,
Poughkeepsie, N. Y.

Gentlemen:

Will you be good enough to
deposit the enclosed check in the amount
of $1,542.49 to the credit of the account
of Franklin D. Roosevelt?

Very truly yours,

Grace G. Tully

Enclosure.
THE WHITE HOUSE
WASHINGTON

July 8, 1942.

MEMORANDUM FOR

HENRY T. HACKETT:

The President directs me to send you the enclosed tax bill from the Hyde Park Fire Department.

G.G.T.
THE WHITE HOUSE
WASHINGTON

July 7, 1942.

MEMORANDUM FOR THE PRESIDENT:

Should this also be sent to Henry Hackett? You will recall we sent him a bill from the Fire Department last week.

G.
New York, July 15, 1942

Hon. Franklin D. Roosevelt

TO PARISH SAFE DEPOSIT COMPANY
MADISON AVENUE AT SIXTY-THIRD STREET
NEW YORK CITY

For RENTAL, in advance: Subject to “Rules and Regulations” printed on back.

Safe Number  From           To
3435          July 15, 1942  July 15, 1943  $18.00
            Federal Tax, 20%  3.60
            $21.60

For STORAGE:
Certificate Number  From   To   At   Per

RECEIVED PAYMENT
JUL 17 1942
PARISH SAFE DEPOSIT CO.

BY L. Russo

Expressage {In
Resealing {Out

Retain this bill for your record. No other receipt necessary.
Make check payable to Parish Safe Deposit Company.
RULES AND REGULATIONS

The vaults shall be open from 9 A. M. to 4:30 P. M. of each business day, excepting on Saturday, when they shall be closed at 12:30 P. M. (June-September, inclusive—closing time one-half hour earlier).

No person shall be allowed access to a safe excepting the lessor or such person or persons as he may authorize on the books of the Parish Safe Deposit Company, hereafter known as the “Company”, or by power of attorney approved by the Company, or the legal representative of the lessor in the event of his death or of other disability. The Company shall not be liable for any act of a representative of the lessor, unless it has had actual notice in writing of the revocation of his authority. The lessor shall indemnify the Company against any unauthorized or wrongful act of any representative of the lessor.

Unless expressly notified that access to a safe is to be had only by two or more persons together, either or any one of joint tenants or his authorized representative, shall have such access and the right to surrender the safe.

The Company shall exercise ordinary diligence in order that unauthorized persons may not be allowed access and no unauthorized access shall be inferred from partial or total loss of property.

Payment for the use of a safe shall be due in advance.

The Company may terminate the lease of a safe at any time upon the repayment or tender of the pro-rata rental for the unexpired period.

Upon the termination of a lease the keys shall be returned and the Company notified in writing, or the Company may consider the lease in effect for a further period.

The lessor shall not use the leased space for any purpose hazardous or illegal nor shall he assign, underlet or in any way part with possession of said space or any part thereof. The lessor shall not deliver his keys to any person not authorized to have access as herein provided, and he shall notify the Company forthwith of the loss of one or both keys, and any remaining key shall be surrendered to the Company. All expense incurred by changing locks or furnishing new keys shall be paid by the lessor.

The lessor must not leave safes unlocked at any time, and the contents thereof shall not be examined in the vaults, rooms being provided for such purpose.

The Company shall be promptly notified of any change of address of the lessor, or of any desired change of right of access to a safe.

In case the Company is served with any legal process which affects or in the opinion of the Company may affect property in, or alleged to be in, said space, the Company may, without incurring any liability to the parties entitled to access, suspend the right of access to the said space until it is advised by counsel of its interests.

Upon the death of any lessor, whether space is rented to one or more lessors, the Company may deny access to the leased space to all parties interested therein until the proper taxing authority of the State of New York has been notified and an opportunity given for a representative of said taxing authority to be present at the opening of the said space and all claims for taxes upon any property in said space as against the Company have been released and proper written evidence thereof received by the Company.

Where a safe is leased by a Corporation or an Association, the lessor shall file with the Company a duly certified copy of the resolution of its Governing Body authorizing such officers of the Corporation, person or persons who shall have access to and power to surrender the leased space. Such authority shall continue until the Company shall have received written notice of its revocation. Notice of any change of officers of the Corporation shall be promptly furnished the Company.

These rules and regulations supplement and do not restrict the rights of the Company otherwise established by law.
<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Frank</td>
<td>Drainage 13 days</td>
<td>3.00</td>
</tr>
<tr>
<td>Louis</td>
<td>Drainage 1/2 month</td>
<td>45.00</td>
</tr>
<tr>
<td>Kenneth</td>
<td>Drainage 2 days</td>
<td>3.00</td>
</tr>
</tbody>
</table>

**Total:** 84.00

**Subtotal:** 90.00

Wm. A. P. 89
Garden account

<table>
<thead>
<tr>
<th>Item</th>
<th>Quantity</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 Hammer handles</td>
<td></td>
<td>0.50</td>
</tr>
<tr>
<td>Parcel post on packages</td>
<td></td>
<td>2.19</td>
</tr>
<tr>
<td>Post Office box 1</td>
<td></td>
<td>0.23</td>
</tr>
<tr>
<td>Glass for picture in frame 12x16</td>
<td></td>
<td>0.17</td>
</tr>
<tr>
<td>Glass for picture in frame 17 1/2x22 3/4</td>
<td></td>
<td>0.33</td>
</tr>
<tr>
<td>1 can glue</td>
<td></td>
<td>0.30</td>
</tr>
<tr>
<td>2 Telephone call</td>
<td></td>
<td>0.50</td>
</tr>
<tr>
<td>3 dozen jelly glasses for house</td>
<td></td>
<td>1.50</td>
</tr>
<tr>
<td>John &amp; Ed, 26 days, $3.00</td>
<td></td>
<td>0.78</td>
</tr>
<tr>
<td>Raymond Smith, 26 in, $3.50</td>
<td></td>
<td>0.91</td>
</tr>
<tr>
<td>Charles Vanbusan</td>
<td></td>
<td>0.65</td>
</tr>
<tr>
<td>Wm. A. Plog</td>
<td></td>
<td>1.00</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>340.56</td>
</tr>
</tbody>
</table>

Farm

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mrs. Vanbusan, 2 day cleaning playhouse</td>
<td>6.00</td>
</tr>
<tr>
<td>New brake eli'ging of dish cleaning, pick up &amp; touch</td>
<td>29.55</td>
</tr>
<tr>
<td>Cash on station car, pick up of Franklin truck, touch</td>
<td>15.00</td>
</tr>
<tr>
<td>Total</td>
<td>61.93</td>
</tr>
<tr>
<td>Rent 5.00</td>
<td>5.50</td>
</tr>
<tr>
<td>Wood sold 5.800</td>
<td>5.800</td>
</tr>
<tr>
<td>Total</td>
<td>63.00</td>
</tr>
</tbody>
</table>

Wm. A. Plog
Use in house from farm in June 14.

23.3 gts Milk 32.89
27. - Cream 21.60
91 lbs. Butter 12.40
63 dozen Eggs 25.20
4 pounds 2 3/2 lbs. 8.46
18 Broilers 3 3/2 - 18.73

\[ \text{Total} = 119.28 \]

Record of Cows for June

Jersey - 1136 lbs.
Honky - 1138 lbs.
Carol - 266 lbs.
Red. - 234 lbs.
Mollie - 933 lbs.
Rose - 896 lbs.

\[ \text{Total} = 4643 \]

Eggs gathered 2,169 in 180 3/4 dozen.
<table>
<thead>
<tr>
<th>Item</th>
<th>Quantity</th>
<th>Unit</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>5-gallons fly spray</td>
<td></td>
<td></td>
<td>$4.95</td>
</tr>
<tr>
<td>Shoe for mower</td>
<td></td>
<td></td>
<td>$2.85</td>
</tr>
<tr>
<td>2 boxes sections</td>
<td></td>
<td></td>
<td>$3.00</td>
</tr>
<tr>
<td>1 box Rivets</td>
<td></td>
<td></td>
<td>$2.20</td>
</tr>
<tr>
<td>1 ball twine</td>
<td></td>
<td></td>
<td>$1.85</td>
</tr>
<tr>
<td>10 lbs. baling rope</td>
<td></td>
<td></td>
<td>$2.37</td>
</tr>
<tr>
<td>50 lbs. rice flour</td>
<td></td>
<td></td>
<td>$1.85</td>
</tr>
<tr>
<td>25 lbs. corn</td>
<td></td>
<td></td>
<td>$2.50</td>
</tr>
<tr>
<td>30 lbs. tobacco</td>
<td></td>
<td></td>
<td>$3.00</td>
</tr>
<tr>
<td>110 lbs. flour</td>
<td></td>
<td></td>
<td>$1.10</td>
</tr>
<tr>
<td>65 lbs. flour</td>
<td></td>
<td></td>
<td>$0.65</td>
</tr>
<tr>
<td>95 lbs. flour</td>
<td></td>
<td></td>
<td>$0.95</td>
</tr>
<tr>
<td>44 lbs. flour</td>
<td></td>
<td></td>
<td>$0.44</td>
</tr>
<tr>
<td>Leonard Soboloski 24-days</td>
<td></td>
<td></td>
<td>$28.00</td>
</tr>
<tr>
<td>Board man 24 days</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sold from farm</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mrs. James R. Roosevelt</td>
<td>44.03 lbs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mrs. Franklin D. Roosevelt</td>
<td>20.38 lbs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>263 qts. milk</td>
<td>34.19 lbs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>101 dozen eggs</td>
<td>33.20 lbs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11 1/2 lbs. corn</td>
<td>9.20 lbs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6 lbs. butter</td>
<td>2.40 lbs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11 hogs. butter &amp; eggs</td>
<td>1.80 lbs</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Grand Total: $383.46
Income: $153.22
Net Income: $230.24
Campobello, N. B. July 18, 1942

Mr. Franklin D. Roosevelt

Take notice that you have been taxed in 1942

COUNTY TAX $47.86

TOTAL

Which you are requested to pay.

THADDEUS CALDER, Collector

Received Payment

Thaddeus Calder

From T. Calder
Campobello
Collector

Mr. Franklin D. Roosevelt
The White House
Official Business
THE WHITE HOUSE
WASHINGTON

We average 60 meals a day. This is an average of 20 meals a day.

Cost of meals per day is Approximately 80¢ per person.

The above does not include extra help for social affairs.

[Signature]

Hernicella-Robett
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>for May received</td>
<td>97.00</td>
</tr>
<tr>
<td>in expenses</td>
<td>71.54</td>
</tr>
<tr>
<td></td>
<td>2.46</td>
</tr>
<tr>
<td>for June received</td>
<td>92.00</td>
</tr>
<tr>
<td>in expenses</td>
<td>39.53</td>
</tr>
<tr>
<td></td>
<td>5.24</td>
</tr>
<tr>
<td>for July received</td>
<td>104.50</td>
</tr>
<tr>
<td>in expenses</td>
<td>45.39</td>
</tr>
<tr>
<td></td>
<td>5.91</td>
</tr>
<tr>
<td></td>
<td>2.54</td>
</tr>
<tr>
<td></td>
<td>3.24</td>
</tr>
<tr>
<td></td>
<td>137.02</td>
</tr>
</tbody>
</table>
August 12, 1942.

First Natl. Bank of Poughkeepsie,
Poughkeepsie, New York.

Gentlemen:

Will you be good enough to deposit the enclosed check in the amount of $100.00, together with cash in the amount of $37.00 -- total $137.00 -- to the credit of the account of Franklin D. Roosevelt?

Very truly yours,

Grace G. Tully
Private Secretary

Enclosures.
THE WHITE HOUSE
WASHINGTON

August 12, 1942.

MEMORANDUM FOR

HENRY T. HACKETT:

The President directs me to send you the enclosed check which he would like you to put to the credit of his tax account with you.

Grace G. Tully
Private Secretary

Enclosure.
August 8th, 1942.

Hon. Franklin D. Roosevelt,
The White House,
Washington, D. C.

Dear Franklin:

I am enclosing herewith check of the Trustees, Central School District No. 1, to your order for $163.99, being your share of the proceeds of sale of the old school house property at Hyde Park.

Sincerely yours,

Henry T. Hackett.
Notice to taxpayers on 1941 assessment roll of towns of Hyde Park and Poughkeepsie who owned property in the former District #3, towns of Hyde Park and Poughkeepsie:

Enclosed you will find a refund check for $163.99, which is your pro-rated portion of the amount of $9,766.79 to be refunded to the taxpayers of the former school district on account of the sale of the school properties transferred in that district on June 8 and June 24, 1942.

This refund is made by the Board of Education in accordance with Section 183 of the New York State Education Law, which reads as follows:

"The proceeds of such sale or disposal of property belonging to such existing district, after deducting the cost of repairs or improvements made after the establishment of the central school district, shall be apportioned among the taxpayers of such existing district as they appear upon the last completed town assessment roll preceding the date of sale."

Very truly yours,

Walter D. Tallman
Treasurer, Central School District No. 1
August 14th, 1942.

Miss Grace G. Tully,
White House,
Washington, D. C.

Dear Miss Tully:

Check for $163.99 received and deposited in the account in the Farmers & Manufacturers National Bank of this city.

Very truly yours,

Henry T. Hackett.
August 14, 1942.

Dear Ed:

The President directs me to send you the enclosed check for $1,000.00 which he promised to you as a contribution some time ago.

I hope all goes well with you.

Very sincerely yours,

Grace G. Tully
Private Secretary

Mr. Edward J. Flynn,
Democratic National Committee,
Biltmore Hotel,
New York City, N.Y.

Enclosure.
January 28, 1942.

The President of the United States
Washington, D.C.

My dear Mr. President:

The Secretary of the Committee has just reminded me that I would be derelict in my duties as Treasurer if I did not follow up the generous offer of the President of the United States to contribute $1000.00 to the Democratic National Committee. Accordingly, this is a reminder to the President.

The Chairman, Ed Flynn; the Chairman of the Finance Committee, Wayne Johnson, and the Secretary, Ed Pauley, and myself, all send our sincere thanks for this contribution.

Faithfully yours,

[Signature]

Richard J. Reynolds
Treasurer
RECEIVED One thousand DOLLARS FROM

The Honorable Franklin D. Roosevelt
The White House
Washington, D. C.

CONTRIBUTION TO DEMOCRATIC NATIONAL CAMPAIGN COMMITTEE

EDWIN W. PAULEY, Secretary and Acting Treasurer.
August 15, 1942.

Dear Arthur:

I enclose copy of letter from the Under Secretary of the Treasury showing that the church owes me $5,034.23. Mr. Bell will deliver the bonds in accordance with your instructions.

Always sincerely,

Arthur S. Halpin, Esq.,
St. James' Church,
Hyde Park,
Dutchess County,
New York.

(Enclosure)

\[H P\] Church
The Under Secretary of the Treasury
Washington

August 13, 1942

Dear Mr. President:

I have your letter of August 8, 1942, placing a subscription for $5,000 face amount of 2-1/2% bonds of 1962-67 for the St. James' Church, Hyde Park, Dutchess County, New York. We also received your check for $5,034.23, the $34.23 representing accrued interest from May 5, 1942, the date of the bonds, to August 13.

The subscription has been entered and the bonds will be issued about September one and delivered to Mr. Arthur S. Halpin in accordance with your instructions.

We are glad to have this subscription and I know the Secretary will be pleased that he has finally put out a bond issue that has gotten that $5,000 from the St. James' Church.

Faithfully yours,

[Signature]

The President,

The White House.
August 20, 1942.

Natl. City Bank of N. Y.
22 William Street,
New York City, N. Y.

Gentlemen:

Will you be good enough to deposit the enclosed check in the amount of $5,034.23 to the credit of the account of Franklin D. Roosevelt?

Very truly yours,

Grace O. Tully
Private Secretary

Enclosure. Check for reimbursement of above amount advanced by the Pres. for subscription to U.S. Bonds for the account of St. James Church.
August 20, 1942.

Dear Mr. Halpin:

The President asks me to thank you ever so much for your note enclosing check for $5,034.23, representing reimbursement of the amount he advanced for the subscription of United States Bonds for St. James Church.

Very truly yours,

Grace G. Tully
Private Secretary

Mr. Arthur S. Halpin,
55 Market Street,
Poughkeepsie, N. Y.
Dear Mr. Roosevelt:

Enclosed you will please find check in the sum of $5034.23 to re-imburse you for the amount advanced by you for subscription to United States Bonds for the account of the Rector, Wardens and Vestrymen of St. James Church, Hyde Park, N. Y.

Sincerely yours

H/S.

Arthur S. Halpin
Counselor At Law
55 Market Street
Poughkeepsie, N. Y.

August 17, 1942.
August 24, 1942.

August 27, 1942.

Hon. Franklin D. Roosevelt
The White House
Washington, D. C.

Dear Henry:

Dear Mr. Roosevelt:

I enclose the affidavit, in
regard to the Canadian property, duly signed.

...I am enclosing here with the affidavit to be
sent to the Secretary of New
Brunswick, Canada, which has been checked by the Fulton Trust.

I think this is a very excellent way out of
the problem. The Succession Duty Officer has dispensied with
the listing of the articles of personal property which are
included in a lease. I have so consented to accept
the affidavit executed by you alone.

If satisfactory, will you please sign in five
places opposite your initials and send to it before a Notary
Public and return it to me. I will then forward it to the
proper official.

Henry T. Hackett, Esq.,
226 Union Street,
Poughkeepsie, N. Y.

Enclosure.
August 24, 1942.

Hon. Franklin D. Roosevelt
The White House
Washington, D. C.

Dear Franklin:

I am enclosing herewith the affidavit to be used in the Succession Duty Proceeding in the Province of New Brunswick, Canada, which has been checked by the Fulton Trust Company.

The Succession Duty Officer has dispensed with the itemizing of the articles of personal property which are included in a lump sum of $500, and also consented to accept the affidavit executed by you alone.

If satisfactory, will you please sign in five places opposite your initials and swear to it before a Notary Public and return it to me. I will then forward it to the proper officer.

I have sent the Canadian road tax bill for $13., the Canadian County tax bill for $32.85 and a Canadian fire insurance bill for $55. to Mr. Morris to pay out of the estate as I did not think it necessary to trouble you about them.

With kindest regards, I am

Sincerely yours,

[Signature]
School District No. 1, Parish of Campobello
COUNTY OF CHARLOTTE

M. President: Franklin D. Roosevelt

Your School Rates and Taxes in the above District for 1942 amount to the sum of $22.00 which you are required to pay to Horace Mitchell, Secretary-Treasurer of Trustees, with 30 days of this demand, exclusive of the day of this demand.

The total amount of School Assessment on the entire District for the year is $22.00.

Dated at Campobello, _______ 4 _______ day of September A.D. 1942

Received Payment, Horace Mitchell
Secretary-Treasurer of Trustees.
Sept. 14, 1942.

Hon. Franklin D. Roosevelt
The White House
Washington, D. C.

Dear Franklin:

Hatfield has just received a letter from Mrs. Rose D. Lewis, who owns a one-sixth interest in the Lent wood lot, stating that on the advice of her lawyer, Mr. Morris, she will sell her share in that property for $200. if a check and quit-claim deed is sent to the Corn Exchange Bank & Trust Co., 72nd Street and Lexington Avenue, New York.

We are sending the deed and a Cashier's check this morning as Mrs. Lewis has directed and I will let you know as soon as the deed is returned to me.

Sincerely yours,

[Signature]

Henry T. Hackett
Sept. 24, 1942.

Hon. Franklin D. Roosevelt
The White House
Washington, D. C.

Dear Franklin:

Hatfield has just handed to me a deed executed by Mrs. Rose D. Lewis conveying to him her one-sixth interest in the Lent wood lot, which I am going to record at once. This leaves two one-sixth interests in this lot outstanding owned by Mrs. Leo of New York and her nephew, Theodore D. Lent of Highland Park, Ill.

I think that we will hear from Mrs. Leo in a short time or as soon as she hears that her sister, Mrs. Lewis, has sold her share.

Hatfield tells me that the Reese property at Wappingers Falls, consisting of over 400 acres, which he appraised at $79,465 for tax purposes can be bought for $60,000.

With kindest regards, I am

Sincerely yours,

Henry T. Hackett
October 1st, 1942.

Hon. Franklin D. Roosevelt,
The White House,
Washington, D. C.

Dear Mr. President:

Enclosed you will please find a memorandum showing the credit to your account of $50,000.00 representing the proceeds of the redemption of a like amount of United States Treasury Bills dated July 1st, 1942 due September 30th, 1942.

I would recommend holding this cash in your account pending the settlement of your Mother's estate when, I understand, it is your intention to purchase some of the securities from the estate in order to provide cash for the payment of taxes and thereby reduce by that amount the offering of securities in the open market.

With all good wishes, I remain

Very sincerely yours,

[Signature]

President.

Enclosure.
FULTON TRUST COMPANY OF NEW YORK
149 BROADWAY, NEW YORK

September 30th, 1942

Hon. Franklin D. Roosevelt
The White House
Washington, D.C.

Dear Mr. President:

Redemption of Treasury Bills

We credit your account this day with the following:

$50,000 United States of America

Treasury Bills dated July 1st, 1942,
due September 30th, 1942

$50,000.00

FULTON TRUST COMPANY OF NEW YORK

[Signature]
COUPON CLERK
Washington, D.C.,
October 1, 1942.

Miss Grace Tully,
Secretary to the President,
The White House,
Washington, D.C.

My dear Miss Tully:

Kindly get the President to sign these checks and return them in the enclosed envelope to Mr. C. G. Miller in New York. I think this is probably the last time that we will have to trouble you.

Yours very truly,

Enclosures

Checks until Oct 3, 1942

To Mr. Miller
October 6, 1942.

Dear Henry:

I enclose the school tax bills, some of which I cannot identify!!! Will you check and see whether there are any increases of assessments?

The total of these bills is $1,697.90, and I am enclosing my check to your order for that amount.

When at the end of the year you make up the account of what were hitherto my own personal taxes, please do it the same way as before and do not include my Mother's place or the taxes which she paid.

As ever yours,

Henry T. Hackett, Esq.,
226 Union Street,
Poughkeepsie,
New York.

(Enclosures)
October 19, 1942.

Dear Miss Tully:

We have paid the following items covering the Washington Hollow property:

Aug. 5th  Premium on War Risk Insurance Policy  $7.20
Sept. 29th Interest on mortgage  75.00
Oct. 8th  School taxes  148.32
Oct. 19th  Insurance premium due Oct. 1, Detroit Fire Ins. Policy for $4,000.  95.20

$325.72

Would you please send me your check for half of the above total - $162.86. This will balance our accounts up to date.

Sincerely yours,

Miss Grace Tully,
Secretary to the President,
The White House.
Dear Miss Tully:

At your convenience, would you be good enough to send me the President's check for $41.10, covering half of the following payments which Mr. Morgenthau made on the Washington Hollow property:

Aug. 5th Premium on War Risk Insurance Policy $ 7.20
Sept. 29th Interest on mortgage $ 75.00

$82.20

Sincerely yours,

[Signature]

Miss Grace Tully,
Secretary to the President,
The White House.
Dear Miss Tully:

Since writing you on September 29th, Mr. Morgenthau has paid school taxes on the Washington Hollow property amounting to $148.32.

At your convenience, would you let me have the President's check for $74.16, covering half of these taxes?

Sincerely,

Miss Grace Tully,

The White House.
THE WHITE HOUSE
WASHINGTON

October 16, 1942.

Dear Mrs. Klotz:

Enclosed please find the President's check in the amount of $156.36 covering his share of the Washington Hollow Property.

Very sincerely yours,

Grace G. Tully
PRIVATE SECRETARY
THE WHITE HOUSE
WASHINGTON

October 21, 1942.

Dear Mrs. Klotz:

Enclosed please find the President's check in the amount of $162.86. covering his share of the Washington Hollow property.

Very sincerely yours,

Grace G. Tully
PRIVATE SECRETARY.

Mrs. Henrietta Klotz,
Treasury Department,
Office of the Secretary,
Washington.

Enclosure.
October 21, 1942

Dear Mr. Hackett:

The President has asked me to forward to you the enclosed check for two hundred dollars representing payment of one-sixth interest in the "Lent wood lot."

Very sincerely yours,

[Signature]

GRACE G. TULLY
Private Secretary

Henry T. Hackett, Esq.,
226 Union Street,
Poughkeepsie,
New York.

Enolosure

Check No. 951 dated 10/13/42 drawn on Guaranty Trust Company of NY to order of Henry T. Hackett signed by FDR
Oct. 9, 1942.

Hon. Franklin D. Roosevelt
The White House
Washington, D. C.

Dear Franklin:

I acknowledge receipt of your letter of October 6 containing all the school tax bills and your check to my order for $1,857.98 to pay them.

I have checked the bills with the last assessment roll and find no increases in the assessments.

I note that you would like to have separated in the annual statement your taxes from those which your mother usually paid.

On Sept. 14 and 24 I wrote you that Hatfield had succeeded in inducing Mrs. Rose D. Lewis to convey to him her 1/6 interest in the "Lent wood lot." I advanced the $200. and secured the deed and recorded it. You now own 4/6 or 2/3 of this lot. I think we will be able to obtain another 1/6 from Mrs. Leo, a sister of Mrs. Lewis, who lives in New York City, before long.

With kindest regards, I am

Sincerely yours,

[Signature]

HENRY T. HACKETT
ATTORNEY & COUNSELLOR AT LAW
226 UNION STREET
POUGHKEEPSIE, NEW YORK
1943

MEMBERSHIP CARD

THE COMMUNITY WAR FUND OF WASHINGTON

The Subscriber whose name appears on the reverse side of this card is a contributing member of the Community War Fund for 1943.

S. L. Graham  
Honorary Chairman

General Chairman
THE COMMUNITY WAR FUND OF WASHINGTON
GRATEFULLY ACKNOWLEDGES THE SUBSCRIPTION
OF President and Mrs. Franklin D. Roosevelt
FOR THE YEAR 1943 IN THE AMOUNT OF $200.
WITH PAYMENT HEREWITH OF $200.
KEYMAN’S SIGNATURE
DATE 10/29/1942

KEYMAN: FILL OUT, TEAR OFF AND GIVE THIS RECEIPT
FOR PLEDGE AND/OR CASH TO EACH SUBSCRIBER
THE WHITE HOUSE
WASHINGTON

October 31, 1942.

MEMORANDUM FOR

MR. BENSON
MR. TOWNSEND

Please give $500 out of this to the Democratic County Committee Campaign in this County, $150 of it to the Hyde Park Democratic Committee and the balance of $350 to Judge Hoyt's campaign against Congressman Fish.

I am advising Hyde Park and Hoyt's Committee to expect this by Monday morning.

F. D. R.
November 2, 1942

Hon. Franklin D. Roosevelt
The White House
Washington, D.C.

Sir:

Dear Mr. Roosevelt,

We credit your account this day with Coupons as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tr>
<td>U. S. of America 1/2% due 11/1/42</td>
<td>$24.68</td>
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</table>

FULTON TRUST COMPANY OF NEW YORK

By: [Signature]
COUPON CLERK
Fulton Trust Company of New York
149 Broadway, New York

Nov. 2, 1942

Hon. Franklin D. Roosevelt
The White House
Washington, D.C.

Sir:

Dear Madam,

We credit your account this day with coupons as follows:

$9,000 U.S. of America Certificates
of Indebtedness Ser. A due Nov. 1, 1942

Fulton Trust Company of New York

By [Signature]
Coupon Clerk
Check #27 drawn on The First National Bank of Poughkeepsie Nov. 5, 1942 to the order of Harvey Masten in the amount of $112.43 signed Franklin D. Roosevelt for:

Roosevelts Apartments 6 (Olsens) As per contract $75.00
Dated Oct. 5, 1942 Credit 10 tile @ .75 7.50
Bal. 67.50 $67.50

Roosevelt Apt. 7 (Atkins)
Dated Oct. 5, 1942 9/12 5 hrs labor 5.00
9/14 8 hrs labor 8.00
1 smoke collar .50
9/28 8 hrs labor 8.00
120 brick @ .02 2.40
sand & cement .50 24.40

Roosevelt Apt. tank
Dated Oct. 5, 1942 9/30 5 hrs labor 5.00
5 hrs use of mixer @ .75 3.75 8.75

Roosevelt Apt. 2 Forcier
Dated Oct. 5, 1942 9/15 1 smlke collar .50
8 hrs labor 8.00
9/16 8 " " 8.00
9/17 8 " " 8.00
9/18 4 " " 4.00
1 clean out door 1.50
400 brick @ .02 8.00
sand 1.00
3 bgs cement @ .70 2.10
2 bgs cement @ .70 1.40 42.50

Credit 4 bbls celotex 4x8 @ 9 30.72 11.78 112.43

Harvey Masten
Mason contractor
Nyde Park, New York.

Check mailed 11/7/42
MEMO FOR THE PRESIDENT:

I received the enclosed gas bill from Sheila Linaka, with a memo that you have paid it. These bills are for my cottage.

I have a feeling that there must be something queer about the last two months if the first months are correct. However, she can work it out with the Philgas people. There is no bill for the month of October which surprises me.

I am enclosing my check for $77.22 which is to cover these bills. I am adding $15 for the three months that Zena had the steel cottage on the road. She was to pay you $10 a month but I am sure she never did. She also should have paid for the gas, so the $15 a month should cover that too.

e.r.
If any amounts on this bill have been paid deduct them from your remittance.
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Dear Franklin:

The time has come around to ask for a contribution to the Fly Club Annual Fund. I am as conscious of the difficulties inherent in the times as anybody. I could write a lot about that but it would only annoy you. We need the help that the aggregate of these contributions brings in and I don't think I have to say more.

Yours sincerely,

Hon. Franklin D. Roosevelt
White House
Washington, D. C.
December 3, 1942

Dear Henry:

I enclose a letter from my Uncle in regard to the distribution of the Trust of the Fairhaven Homestead Fund, together with check for $11,729.62, representing my Mother's one-sixth interest in this fund. This check is the full distributive share to which she was entitled.

I am in doubt as to how this check should be distributed, and I am in doubt as to whether the final date of the distribution of my Mother's Estate has passed. If that date has passed, and the final accounts are made up, it might be easiest to distribute the proceeds of this check in accordance with the proportionate distribution under my Mother's will, getting consents from the beneficiaries.

I have endorsed the check on the back and I have signed the receipt.

I think you can do whatever else is necessary with Mr. Morris.

Will you please acknowledge to my Uncle?

As ever yours,

Henry T. Hackett, Esq.,
226 Union Street,
Poughkeepsie, N. Y.

(Enclosures)
December 7, 1942.

Hon. Franklin D. Roosevelt
The White House
Washington, D. C.

Dear Franklin:

I acknowledge receipt of your letter of December 3 containing letter to you from Mr. Delano, copy of the account of the Trustees of the Fairhaven Homestead, receipt for Executors and check of Trustees for $11,729.62 in full payment of your mother's share in the fund. I will acknowledge receipt of the same to Mr. Delano.

I am going to New York in a day or so and will turn over the check to Mr. Morris for deposit in your mother's estate account and we will sign and return the receipt to Mr. Delano.

Ordinarily, an estate can be settled after expiration of six months from granting of Letters Testamentary if a notice to creditors is published. If no notice is published it can be settled upon the expiration of seven months from the granting of Letters. In this estate we held it open over a year in order to avail ourselves of the optional valuation under the U. S. Federal Estate tax.

The New York, Canadian and Federal Estate taxes have been paid, but I think that we should settle the account of the Trustees of the trust under your father's Will first. I will get to work on this in a few days.

With kindest regards, I am

Sincerely yours,

Henry T. Hackett
MEMORANDUM FOR HON. GUY T. HELVERING

December 7, 1942

In regard to my memorandum to you of November 11, 1942 relating to tax deduction for loss on my two houses, 47 and 49 East 65th Street, New York City, I omitted to state the following:

As previously stated, the houses cost about $215,000 in 1931 and I sold them this past summer for $50,000.

Number 49 East 65th Street, in which I had lived, was, therefore, sold for $25,000. The sale price last summer was obtained by me only after three or four refusals of a lower price, and I therefore consider the sale price of $50,000 as having been the top of the market.

I estimate that the two houses could have been sold for between $70,000 and $80,000 in 1933. The value of 49 East 65th Street -- the house which was rented in 1933 and has been vacant and for rent during the past few years -- was between $35,000 and $40,000.

The net loss on this house, therefore, between 1933 and 1942, when it was sold, was between $10,000 and $15,000.

Would you, therefore, be good enough to let me know what loss deduction I can take in my income tax return next March fifteenth?

F. D. R.
November 11, 1942.

MEMORANDUM FOR

HON. GUY T. HELVERING

Before making certain charitable gifts this year, I should like to have some information from you as to whether I can deduct from my 1942 income a lost involved in the sale of two houses in New York City. The following is a summary of the situation:

1. The two houses concerned were bought by my Mother and completely remodeled in 1909. The original cost of the property was $90,000, and to that was added about $127,000 for the alterations. The property, therefore, stood my Mother in about $217,000.

2. In 1927 or 1928, I forget which, my Mother deeded the two houses to me. At that time she occupied one of the houses, which she had done since 1909 and continued to occupy until her death in 1941. Up to this time she had paid all taxes on both houses. On deeding the property to me the consideration was that I should assume all of the taxes on the two houses, and I have paid them all since 1928. The amount of taxes paid by me since that time have averaged about $4,200 a year, or, up to last July, a total of $58,800.

3. In the Autumn of 1928, on my removal to Albany, I placed my house for rent in the hands of several brokers in New York City. The house continued for rent at a rental figure of taxes plus repairs until 1933. That year I rented my house to my son and daughter-in-law for a sum equal to the taxes and repairs on that house. In other words, $2,100, plus an estimated repair cost of $300 -- total $2,400. My son and his wife lived in this house for three years.
When they moved in 1936, my house was again placed in the hands of real estate brokers for rent but no tenant was found.

4. In the meantime, all real estate in that section of New York City depreciated greatly in value, while at the same time the taxes remained about constant. The assessed value of the two houses remained at about $125,000, and the taxes remained at about $4,200. In other words, the value of the house which I had occupied, which my son had rented, and which had been on the rental market, was during this period about $52,500, and the taxes on it were about $2,100 a year.

5. In June, 1942, I sold both houses for the sum of $50,000 -- or at the rate of $25,000 for one house.

6. The loss for the two houses from 1909 to 1942 was, therefore, $215,000 minus $50,000 or $165,000.

7. The loss on the assessed value of the two houses was, therefore, $125,000 less $50,000 or $75,000.

I should like to know what loss may be deducted by me:

(a) Whether I can deduct a loss on both houses or on the one house which I occupied, which was then rented to my son, and was at various long periods on the market.

I forgot to mention above that this house which I occupied was actually rented during the period 1913 to 1920 under rent to two separate tenants.

F. D. R.
November 30, 1942.

My dear Mr. President:

I refer to your memorandum of November 11, 1942, requesting information as to whether losses sustained on the sale of two residences situated in New York City are deductible in determining your 1942 Federal income tax liability.

For convenient reference the facts presented are briefly set forth below:

Two houses purchased and remodeled by your mother in 1909 at a total cost of $215,000.00 were deeded to you in 1927. At that time your mother occupied one of the residences and continued to occupy it until her death in 1941. You occupied the other until 1928. At the time of deeding the property, the consideration was stated to be your assumption of liability for taxes on both houses. In 1928 when you took up residence in Albany you placed your New York residence in the hands of real estate brokers. In 1933 it was rented to your son and daughter-in-law for an amount equal to annual taxes and repairs ($2,100.00 plus $300.00 or $2,400.00). This residence was so occupied until 1936. It was then placed in the hands of real estate brokers again, but no tenant was found. In June 1942 you sold both houses for $50,000.00.

After carefully considering the matter, I am of the opinion that the transaction involving the deeding of the
The property to you should be treated for income tax purposes as a gift. The assumption of liability for taxes may not properly be held to represent consideration for the transfer of the title since ownership of property ordinarily determines the liability for taxes.

The law provides that for the purpose of determining a loss on the disposition of property acquired by gift after December 31, 1920, the basis is the same as it would be in the hands of the donor (or the last preceding owner by whom it was not acquired by gift) or the fair market value at the time of the gift, whichever is lower. However, a loss on the sale of property acquired for use as a personal residence and so used up to the time of the sale is not deductible for income tax purposes.

If property acquired for a personal residence is, prior to its sale, rented or otherwise appropriated to income-producing purposes, such conversion of the property is characterized as a transaction entered into for profit. Accordingly, the sale of the residence which you occupied prior to your removal to Albany in 1928 and rented in 1933 may be treated as a sale of property held for the production of income and a loss thereon recognized for income tax purposes. The basis for computation of the loss, however, may not exceed the value at the time the residence was converted to rental use (1933) less proper adjustment for depreciation allowable from the date of conversion. Although you have stated the assessed value of the properties, such value may not be used for income tax purposes in determining gain or loss. The actual value of the property as of the date of conversion (1933) is not indicated in your memorandum. Therefore, it is not possible for this office to determine the loss (if any) deductible in your income tax return.

Under the provisions of section 117 of the Internal Revenue Code, as amended by section 150 of the Revenue Act of 1942, capital losses from assets held more than 6 months are long-term capital losses, and in the case of a taxpayer other than a corporation only 50 percent of the loss is to be taken into account in computing net
The President.

capital loss. Losses from sales or exchanges of capital assets are allowed only to the extent of the gains from such sales or exchanges, plus the net income of the taxpayer or $1,000.00, whichever is smaller. The disallowed portion of the net capital loss, if any, may be carried over to the five succeeding years to be applied against future capital gains and also up to the $1,000.00 maximum in each year against other income.

The residence occupied by your mother to the date of her death in 1941 was never converted to income-producing property and, accordingly, no loss recognizable for income tax purposes was sustained on the sale thereof in 1942.

Sincerely yours,

Commissioner.

The President,

The White House.
December 8, 1942

The National City Bank of New York
22 William Street,
New York, New York.

Gentlemen:

The President directs me to send you the enclosed United States of America, 2½% Treasury Bond of 1963-68. Will you please place this with the President's other securities? The Treasury Department has been directed to pay the interest check to Franklin D. Roosevelt, c/o The National City Bank of New York, 22 William Street, New York, New York.

Very truly yours,

GRACE G. TULLY
Private Secretary

Enclosure
December 11, 1942.

Dear Mr. Morris:

I fully approve your suggestion of the purchase of some of the United States Treasury Tax Notes. Will you, therefore, purchase for my account $5,000 of the Series A — maturity September 15, 1943? In addition to this, will you please purchase for my account $10,000 of the Series C Tax Notes, due in three years?

We can talk about investment of the balance of my account a little later on.

Always sincerely,

Arthur J. Morris, Esq.,
President, Fulton Trust Company,
149 Broadway,
New York, N. Y.
December 9th, 1942.

Ron. Franklin D. Roosevelt,
The White House,
Washington, D. C.

Dear Mr. President:

Replying to your letter of the 7th inst., I am writing to inform you that the short term United States Treasury Notes which we held for your account matured during November and we therefore have a balance on our books to your credit at the close of business last night amounting to $50,555.85. That balance is after purchasing $10,000 United States of America 2% Victory Bonds 1963-1968 in accordance with your instructions.

I am highly pleased to know that you plan to leave your share of your mother's estate with the Fulton Trust Company in a Custody account and I can assure you that your account will have our very best attention.

As you suggest, the $10,000, Victory Bonds will be placed in our safe-keeping for your account, thereby establishing a Custody account in your name to which will be added the securities received by you upon the distribution of your mother's estate.

I shall look forward to discussing with you the matter of investing the balance of your funds and in the meantime would you be interested in some United States Treasury Tax Notes? The Series A, of which you may invest up to $2,000, yield interest at the rate of 1.82% per annum, if held to maturity, September 15th, 1945. The Series C Tax Notes, for which an unlimited amount may be subscribed, yield 1.07% per annum if held to maturity, three years from the first day of the month in which they are issued. Those notes, as you know, may be used in the payment of taxes any time prior to maturity at face value plus accrued interest.

I also consider them worthy of consideration in your case as a short term investment in view of the large percentage of stocks in your mother's estate.

With all good wishes, I remain

Sincerely yours,

Arthur J. Morris
President.
FULTON TRUST COMPANY
OF NEW YORK

ARTHUR J. MORRIS
PRESIDENT

December 15th, 1942.

Hon. Franklin D. Roosevelt,
The White House,
Washington, D. C.

Dear Mr. President:

Replying to your letter of the 11th inst.,
I am writing to inform you that we have charged your account this
day $15,024.00 covering the purchase of the following:

$5,000. United States Treasury Tax Notes
   Series A, dated September 1st, 1942
   maturing September 1st, 1945 at 100
   and interest .......................... $ 5,024.00

10,000. United States Treasury Tax Notes Series
   C dated December 1st, 1942, maturing
   December 1st, 1945 at 100 ............ 10,000.00

$15,024.00

These Tax Notes will be registered in your
name and will be placed in safe-keeping with us for your account.

With all good wishes, I remain

Sincerely yours,

ARTHUR J. MORRIS
President.
THE WHITE HOUSE
WASHINGTON

December 30, 1942

MEMORANDUM FOR
MISS THOMPSON

The President found on the table beside his bed a fifty dollar War Bond. Did Mrs. Roosevelt give this to him for Christmas?

GRACE G. TULLY
# CITY BANK FARMERS TRUST COMPANY

**ACCOUNT**
C 709 CUST A/C FRANKLIN DELANO ROOSEVELT

**TRANSACTION**
**AMOUNT OR SHARES**

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**WE HAVE DELIVERED THE FOLLOWING SECURITIES**
THE FIRST NATIONAL BANK OF POUGHKEEPSIE XXX COMMON $20 PAR

**S/N**

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**PAR VALUE**

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<td>$1000</td>
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**AMOUNT OR SHARES**

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**WE HAVE RECEIVED IN EXCHANGE**
THE FIRST NATIONAL BANK OF POUGHKEEPSIE NEW COMMON $20 PAR

**CAPITAL STOCK**

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**S/N**

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**NO. 834 DATED FEB 25, 1942 N/O FRANKLIN DELANO ROOSEVELT. DS**

**MK 2-16**

**YOURS VERT TRULY,**

CITY BANK FARMERS TRUST COMPANY

---

**FORM NO. PE9989**

SPEEDSETS-PAT. APPL. FOR-GILMAN FARPFOLD CORP., NIAG. & FALLS, N.Y.
Honorable Franklin D. Roosevelt
The White House
Washington, D. C.

Dear Sir:

Enclosed check for $10.00 representing 2% semi-annual dividend on five (5) Full Paid Income shares for period ending December 31, 1942.

Yours very truly,

D. H. Smith
Secretary

Encl.
THE SECURITIES DESCRIBED HEREIN, HELD FOR THE ACCOUNT SPECIFIED, ARE ALL CALLED ON 12/15/42 AT 102 AND ACCRUED INTEREST. THESE SECURITIES HAVE NOW BEEN REDEEMED AND THE ACCOUNT HAS BEEN CREDITED WITH THE AMOUNT INDICATED BELOW. ACCRUED INTEREST WILL BE CREDITED SEPARATELY UNDER ADVICE.

<table>
<thead>
<tr>
<th>CASH ACCOUNT CREDITED</th>
</tr>
</thead>
<tbody>
<tr>
<td>NATIONAL CITY BANK CITY BANK FARMERS TRUST COMPANY</td>
</tr>
<tr>
<td>A/C FRANKLIN DELANO ROOSEVELT</td>
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</table>

<table>
<thead>
<tr>
<th>DELIVERED FROM THE SECURITY ACCOUNT OF</th>
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<tbody>
<tr>
<td>C 709</td>
</tr>
<tr>
<td>FRANKLIN DELANO ROOSEVELT</td>
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</tbody>
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<table>
<thead>
<tr>
<th>SECURITY</th>
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<tbody>
<tr>
<td>10063</td>
</tr>
<tr>
<td>10000 00 ATLANTIC COAST LINE R R CO COLL TRUST NOTE 5B DUE 5/1/45 MIL</td>
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</tbody>
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<tr>
<th>PRICE</th>
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<table>
<thead>
<tr>
<th>CERTIFICATE OR BOND NUMBERS</th>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>ADVICE TO</th>
</tr>
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<tbody>
<tr>
<td>HONORABLE FRANKLIN DELANO ROOSEVELT</td>
</tr>
<tr>
<td>THE WHITE HOUSE WASHINGTON D C</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CITY BANK FARMERS TRUST COMPANY</th>
</tr>
</thead>
<tbody>
<tr>
<td>DATE</td>
</tr>
<tr>
<td>PRINCIPAL AMOUNT</td>
</tr>
</tbody>
</table>
DEBIT ADVICE

WE ARE CHARGING YOUR ACCOUNT TODAY WITH THE ITEMS AS SHOWN ON THIS ADVICE.

CASH ACCOUNT

N.C.B. C.B.F. Branch a/c
Franklin Delano Roosevelt

Hon. Franklin Delano Roosevelt,
The White House,
Washington, D.C.

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>50 shs The First National Bank of Poughkeepsie, Common stock sent out for exchange</td>
<td>Ins. $.03, Post $.26, Total $ .29</td>
</tr>
</tbody>
</table>

YOURS VERY TRULY,

CITY BANK FARMERS TRUST COMPANY
TO CITY BANK FARMERS TRUST COMPANY, DR.
22 WILLIAM STREET
NEW YORK

Fees for services rendered as Custodian six months to 8/6/42

$100.00

MAIL TO

HONORABLE FRANKLIN D. ROOSEVELT
THE WHITE HOUSE.
WASHINGTON, D. C.

WE ARE CHARGING YOUR ACCOUNT TODAY
WITH THE ABOVE ITEM(S)

NCB CBF Branch a/c

Honorable Franklin Delano Roosevelt

INVEST.-REORG. DEPARTMENT
<table>
<thead>
<tr>
<th>Bonds</th>
<th>Shares</th>
<th>PAR VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>$1,000.00</td>
</tr>
</tbody>
</table>

Regd. United States of America, 2 1/2% Treasury Bond, dated December 1, 1942, due December 15, 1968. Redeemable December 15, 1963. Interest payable June and December 15th. Number 1A fully registered in the name of Franklin D. Roosevelt,
**CITY BANK FARMERS TRUST COMPANY**

**IN CONNECTION WITH A REGULAR AUDIT OF OUR CUSTODIAN DEPARTMENT THERE ARE LISTED BELOW THE SECURITIES AND THE CUSTODIAN CASH BALANCED HELD FOR THE ACCOUNT INDICATED BELOW.**

**WILL YOU KINDLY COMPARE WITH YOUR RECORDS AND CONFIRM THAT THE LIST IS CORRECT, BY SIGNING AND RETURNING THIS LETTER TO OUR AUDITING DEPARTMENT IN THE ENCLOSED ENVELOPE, NOTING DISCREPANCIES, IF ANY. THE DUPLICATE STATEMENT MAY BE RETAINED BY YOU.**

**VERY TRULY YOURS,**

WALTER BROWN, VICE PRESIDENT.

<table>
<thead>
<tr>
<th>Reference ADT 30070 As Of Close Of Business 1942</th>
<th>Rate (D)</th>
<th>Par of Stocks Mat. of Bonds No. of Ships</th>
<th>Bonds Held + Par Value Stock Held Shares Cash + Dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td>ROOSEVELT FRANKLIN DE LAND</td>
<td></td>
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<td></td>
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<tr>
<td>ATLANTIC COAST LINE RR COMPANY</td>
<td>5</td>
<td>50145</td>
<td>10000</td>
</tr>
<tr>
<td>COLL TRUST NOTE</td>
<td></td>
<td></td>
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<tr>
<td>BALT &amp; OHIO RR CO GEN &amp; REF F STPD</td>
<td>1</td>
<td>20196</td>
<td>2500</td>
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<tr>
<td>BUFFALO NY WATER</td>
<td></td>
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<td></td>
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<tr>
<td>CENTRAL OF GEORGIA RY CO MOBILE</td>
<td>3</td>
<td>10146</td>
<td>2000</td>
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<tr>
<td>DIVISION 1ST MTG REG P</td>
<td></td>
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<tr>
<td>LOUISVILLE &amp; NASHVILLE RR CO SOUTH</td>
<td>4</td>
<td>70152</td>
<td>10000</td>
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<tr>
<td>ERN RY JT MONON 1ST COLL REG P</td>
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<tr>
<td>PUGET SOUND PRR &amp; LIGHT 1ST AMER A</td>
<td>5</td>
<td>60149</td>
<td>5000</td>
</tr>
<tr>
<td>SOUTH BEND INC WATER WORKS</td>
<td>4</td>
<td>110143</td>
<td>5000</td>
</tr>
<tr>
<td>UNITED STATES TREASURY</td>
<td>27/8</td>
<td>31500</td>
<td>10000</td>
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<tr>
<td>AMEREX HOLDING CORP CAPITAL</td>
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<tr>
<td>BANK OF CALIFORNIA NATL ASSN CAP</td>
<td></td>
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<tr>
<td>BROTHERHOOD INVESTMENT CO CUM PFD</td>
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<tr>
<td>BROTHERHOOD INVESTMENT CO COMMON</td>
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<tr>
<td>CHASE NATIONAL BANK OF NY CAPITAL</td>
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<tr>
<td>CLEVELAND &amp; PITTSBURGH RR CO GTD CAP</td>
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<tr>
<td>CONSOLIDATED CAR HEATING CO CAP</td>
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<tr>
<td>EASTERN STEEL CASTINGS INC COMA</td>
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<tr>
<td>FEDERATION BANK &amp; TRUST CO CAPITAL</td>
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**CONTINUED**

**CODE**

- C = CERTIFICATE OF DEPOSIT
- REG = REGISTERED FULLY
- REG P = REGISTERED AS TO PRINCIPAL
- STPD = STAMPED
- W. = WITH WARRANTS

- D = INDICATES RATE IN DOLLARS
- P = PAR OF STOCKS IN FOREIGN CURRENCY
- N = NO PAR
- Y = YEAR (BONDS MATURING 2000 OR THEREAFTER)
- * = INDICATES TOTAL

**IF WE CERTIFY THAT THE ABOVE IS CORRECT**

AUTHORIZED SIGNATURES/S

_700_
In connection with a regular audit of our Custodian Department there are listed below the securities and the Custodian cash balances held for the account indicated below.

Will you kindly compare with your records and confirm that the list is correct by signing and returning this letter to our Auditing Department in the enclosed envelope noting discrepancies, if any. The duplicate statement may be retained by you.

Very truly yours,

Walter Brown, Vice President.

<table>
<thead>
<tr>
<th>Reference</th>
<th>As of Close of Business</th>
<th>Rate</th>
<th>Code</th>
<th>Par of Stocks</th>
<th>Bonds Held</th>
<th>Par Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federation Bank &amp; Trust Co Cap CD</td>
<td>/ P</td>
<td>1000</td>
<td>10</td>
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<tr>
<td>First Natl BK Poughkeepsie New Co</td>
<td>/ P</td>
<td>2000</td>
<td>10</td>
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<tr>
<td>First Natl BK Poughkeepsie Com Cap</td>
<td>/ P</td>
<td>2000</td>
<td>50</td>
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<tr>
<td>General American Investors Pfd Wk</td>
<td>/ G</td>
<td>00</td>
<td>N 100</td>
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<td></td>
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<tr>
<td>General Cable Corp Class A</td>
<td>/ N</td>
<td>00</td>
<td>N 300</td>
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<tr>
<td>Lambert Company Inc Common</td>
<td>/ N</td>
<td>00</td>
<td>N 200</td>
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<tr>
<td>Mahoning Investment Co Capital</td>
<td>/ P</td>
<td>1000</td>
<td>3</td>
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<tr>
<td>Montacal Oil Company Capital</td>
<td>/ P</td>
<td>100</td>
<td>1000</td>
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<td>National City Bank of New York Cap</td>
<td>/ P</td>
<td>1250</td>
<td>400</td>
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<tr>
<td>New Boston Land Company Capital</td>
<td>/ P</td>
<td>5000</td>
<td>1750</td>
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<tr>
<td>Reynolds R J Tobacco Co Com Cl B</td>
<td>/ P</td>
<td>1000</td>
<td>200</td>
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<tr>
<td>Simmons Company Inc Common</td>
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<td>00</td>
<td>N 200</td>
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<tr>
<td>Union Pacific RR Co Non Cum Pfd</td>
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<td>1000</td>
<td>100</td>
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<tr>
<td>United States Trust Co NY Capital</td>
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<tr>
<td>Membutta Mills New Bedford Capital</td>
<td>/ N</td>
<td>00</td>
<td>N 6</td>
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<td>Custodian Cash acct with CBFT Co</td>
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Code:
- CD - Certificate of deposit
- CD - Certificate of deposit
- R - Registered fully
- R - Registered as to principal
- S - Stamped
- W W - With warrants
- D - Indicates rate in dollars
- F - Par of stocks in foreign currency
- N - No par
- Y - Year (bonds maturing 2000 or thereafter)
- T - Indicates total

If we certify that the above is correct.

Authorized signatures/s
Honorable Franklin D. Roosevelt  
The White House  
Washington, D. C.  

Sir:—  

Among the securities held for your account are $2,500 principal amount of Baltimore & Ohio Railroad Company Refunding & General Mortgage Series F 1% - 5% Bonds due March 1, 1996.

For your information these bonds are currently quoted at about 52 7/8.

In a recent notice, the Baltimore and Ohio Railroad Company invites tenders for the sale of certain of its secured obligations including bonds of the above issue. Bondholders who wish to tender any or all of their bonds must do so on or before January 16, 1943 at a price per $100 principal amount. Fixed interest to February 10, 1943, will be paid on all bonds accepted. Upon receipt of notification from the company that a tender is accepted bonds must be delivered on or before February 10, 1943. The Company reserves the right, in its sole discretion, to accept or reject any or all tenders.

If you wish to tender any or all of the above bonds held for your account please sign and return to us prior to January 16, 1943, the enclosed copy of this letter after indicating therein the amount of bonds to be tendered and the prices at which the tender is to be made.

Very truly yours,

Assistant Trust Officer
THE WHITE HOUSE
WASHINGTON

January 18, 1943

MEMORANDUM FOR

MICHAEL F. REILLY

The matter of settling up the Central Hudson Gas & Electric Corporation account seems to go on ad infinitum. As you will see from the attached, the refund check, which they sent to me last July, has not been deposited. My recollection is that I was very disappointed that the amount was so small and that I turned it over to you to take up with the Secret Service to have them pay a greater proportion of the bills, which the President had been paying for the previous nine months to July. As I remember, you were going to straighten this thing out and I think you probably still have the check.

If you cannot get anywhere with the Secret Service auditors, please return the check to me and we will forget it. I can't bear it another minute.

GRACE G. TULLY

Let to GG1 1/15/43 re J. E. Doolittle of above Co. re undeposited check for $20.42 refund. Sent 7/1/42. Asks if mislaid or lost will stop payment and issue new check.
January 16, 1943

Dear Mrs. Klotz:

I am enclosing herewith the President's check in the amount of $37.50 covering his half interest in the mortgage on the Washington Hollow Property to December thirty-first.

Very sincerely yours,

GRACE G. TULLY
Private Secretary

Mrs. Henrietta Klotz,
2434 Belmont Road,
Washington, D. C.

Enclosure

Check No. 1026 - Guaranty Trust Company of New York
Fifth Avenue at 44th St., NYC to Henry Morgenthau, Jr.
Jan. 15 - $37.50
2434 Belmont Road  
Washington, D.C.  
December 28, 1942

Dear Miss Tully:

I have today sent Mr. Morgenthau's check for $75.00 to Judge John E. Mack paying the interest on the mortgage covering the Washington Hollow Property to December 31st.

At your convenience, may I please have your check for $37.50?

With best regards,

Sincerely yours,

Miss Grace E. Tully,

The White House.
June 18, 1943

The Honorable Franklin D. Roosevelt
The White House
Washington, D. C.

My dear President Roosevelt:

We very much appreciate your continued interest in the Dutchess County Health Association and surely are grateful for your help year after year in the work we are endeavoring to do. Your membership card is enclosed in acknowledgment of your dues for which we thank you.

Very sincerely yours,

A. L. Peckham, M. D.
Secretary

Dutchess County Health Association

Date: January 15, 1943
This certificate that John Williams
is a member for year ending Dec. 1, 1944

A. L. Peckham, M. D.
June 17, 1943.

Dear Dr. Williams:

The President has asked me to send you the enclosed check toward the Dutchess County Health Association fund.

He sends you his best wishes.

Very sincerely yours,

Grace G. Tully
Private Secretary

Dr. H. St. John Williams,
President, Dutchess County Health Assn.,
16 Cannon Street,
Poughkeepsie, N. Y.

Enclosure.

$25.00 Contribution

Very sincerely yours,

Dr. H. St. John Williams, B.D.,
President.
President Franklin D. Roosevelt
The White House
Washington, D.C.

Mr. President:

To us comes a real opportunity to aid in the local health programs when we renew our yearly membership contributions to the Dutchess County Health Association. Not only do we need to sustain present programs in times like these but we need to do more to keep people "at the home front" well.

Your own annual gift together with that given in the memory of your Mother, (and our faithful friend), to the amount of $25.00 has been greatly appreciated and the Board of Directors joins me in thanks to you for your interest in the past and in expressing a wish for your continued support.

Very sincerely yours,

H. St. John Williams, M.D.
President

HStJW:MP
712 Sears Building
Boston, Massachusetts
January 14, 1944

Dear Franklin:

I write to thank you for your contribution to the Fly Club Annual Fund. The fund is a very necessary part of our financial structure, and has enabled us gradually to reduce our mortgage and finally, this year, to tear down the tenements on Plympton Street and the houses we own on Mount Auburn Street, replacing them with a hedge along both streets, as it has also carried us through some pretty difficult years. It keeps the Fly going as we knew it when we were undergraduates ourselves.

Yours sincerely,

[Signature]

Hon. Franklin D. Roosevelt
White House
Washington, D. C.
Hyde Park, New York,
June 21, 1944

Dear President Roosevelt:

The Parish Guild of St. James wishes to thank you for your contribution of $5.00 to the annual Strawberry Festival.

Sincerely,

(Mrs.) Evelyn Paul
Secretary of Parish Guild.
December 13, 1944.

Dear Mr. Plese:

The President asks me to thank you for your nice letter which he appreciated.

The President is very glad to send you the enclosed check for $25.00 as a contribution to the Pastor's salary.

This note takes to you the President's best wishes.

Very sincerely yours,

Grace G. Tully
PRIVATE SECRETARY

Mr. C. A. Plese,
Secretary Board of Stewards M. E. Church,
Warm Springs,
Georgia.

(Enclosure)
Hon Franklin D Roosevelt,
The WhiteHouse.
Washington 5 C.

Dear Mr President.

After so many years of toil, sacrifice and service, I wish to thank you personally, for your courage and devotion, and as evidence that I voice the sentiment of "we the people" the 4th term election speaks for itself, and may the Great President of us all continue to give you strength and wisdom, to carry on to his Honor and Glory.

As has been your custom in the past to assist us with our pastors salary in the amount of $25.00 annually, was just wondering if it would be your wish and pleasure to do so again this year?

We are mindful of your many obligations, but we sincerely appreciate your loyalty to us, and the great cause we try to represent.

Sincerely Yours,

[Signature]

Secretary Board of Stewards M E Church.
To the Hon. President of the United States
Franklin D. Roosevelt

Dec. 5th 1944

Dear President:

I write this note in the interests of the "Crusade for Christ" now being launched by the Methodist Church of America. This Crusade involves as one of its objectives the raising of $25,000,000. Every Church throughout the country has been allotted a quota.

The quota for Hyde Park and Staatsburg Churches amounts to $900, and it is needed that we appeal to others beside our own membership.

This fund is for rehabilitation of schools, Churches, Mission Stations, homes, principally in lands across the sea, devastated by war.

It is for others and not ourselves that this fund is being raised and it is altogether inadequate to meet the dire needs.

If you can add something to our local effort we will be very grateful.

Yours sincerely

THOMAS E. FOXTON
Pastor

P.S. Personally, we're glad that you continue in office.
To the Hon. President of the United States

REV. THOMAS H. FOXTON
METHODIST CHURCH
HYDE PARK, N. Y.

Dec 5th 1944

Dear President:-

I write this note in the interests of the "Crusade for Christ" now being launched by the Methodist Church of America. The Crusade involves as one of its objectives the raising of $25,000,000. Every church throughout the country has been allotted a quota. The quota for Hyde Park & Stony Point churches amount to $900. I wish to appeal to others beside our own membership.

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It is for others and not ourselves that this fund is being raised. It is altogether inadequate to meet the dire needs.

If you can add something to our local effort, we will be very grateful.

Yours sincerely,

THOMAS H. FOXTON

Pastor

P.S. Personally, we're glad that you continue your office.
Dear Mr. President,

We thank you most heartily for your gift toward the "Crusade for Christ" Fund. We are honored to have your name on the Hyde Park List of Contributors.

Wishing you all possible good for the New Year, and praying that strength may be accorded you in carrying on your tremendous task.

I am,

Yours Respectfully,

Thomas H. Foxton

To the Hon. Franklin D. Roosevelt
Washington D.C.
CASH RECEIPT

This is to acknowledge with thanks the receipt
of $10.00
from Hon. Franklin D. Roosevelt
Pledged $ — Cash Pd. $10.00 Bal. Due $ —
Signed Thos H. Foxton
Methodist Church: Hyde Park

REV. THOMAS H. FOXTON
METHODIST CHURCH
HYDE PARK, N. Y.

The Hon. Franklin D. Roosevelt
President of the United States
WHITE HOUSE
WASHINGTON, D.C.
The First National Bank
Of Poughkeepsie, N.Y.

Poughkeepsie, N.Y.,

We acknowledge receipt of your deposit of $2729.60 which we have credited to your account today.

Very truly yours,
The First National Bank of Poughkeepsie

Hor. Franklin Roosevelt
White House
Washington, D.C.

NOTICE:—Deposits are credited conditionally and not finally until the items payable by other banks are paid. This bank will use due diligence in its endeavor to select responsible agents, but will not be liable in case of their failure or negligence, or for loss of items in the mail.
WE ACKNOWLEDGE RECEIPT OF YOUR DEPOSIT OF $2050 WHICH WE HAVE CREDITED TO YOUR ACCOUNT TODAY.

VERY TRULY YOURS

THE FIRST NATIONAL BANK OF POUGHKEEPSIE

[Signature]

White House
Washington D.C.

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**Deposited in:**

**The Merchants' National Bank and Trust Company**

POUGHKEEPSIE, N.Y. 1944

**Items Deposited:**

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**Duplicate Deposit Ticket:**

JAN 3 1944

**Deposited to the Account of:**

Franklin D. Roosevelt

Fifth Avenue Office

Guaranty Trust Company of New York

New York

FEB 3 1944

**Duplicate Deposit Ticket:**

JAN 3 1944

**Deposited to the Account of:**

Franklin D. Roosevelt

Fifth Avenue Office

Guaranty Trust Company of New York

New York
Franklin D. Roosevelt
The White House
Washington, D.C.

Franklin D. Roosevelt
The White House
Washington, D.C.

Franklin D. Roosevelt
The White House
Washington, D.C.
### Deposit Slips

**Deposited in The Merchants' National Bank and Trust Company
To the Credit of**

**Franklin M. McCall**

**5 Cents**

**Fifth Avenue Office**
**Guaranty Trust Company of New York**
**New York**
**March 1st, 1944**

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**Deposited in**
**The Merchants' National Bank and Trust Company**
**To the Credit of**

**Franklin M. McCall**

**Poughkeepsie, N.Y.**
**March 10th, 1949**

**Deposited in**
**The Merchants' National Bank and Trust Company**
**To the Credit of**

**Franklin M. McCall**

**Poughkeepsie, N.Y.**
**February 14th, 1944**

**Deposited in**
**The Merchants' National Bank and Trust Company**
**To the Credit of**

**Franklin M. McCall**

**Poughkeepsie, N.Y.**
**February 10th, 1949**
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The Deposits

The Merchants' National Bank and Trust Company

Poughkeepsie, N.Y.

Please list each check separately.

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Poughkeepsie, N.Y.

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The Deposits

The Merchants' National Bank and Trust Company

Poughkeepsie, N.Y.

Bills

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Acknowledgment of Mail Deposit

The National City Bank of New York

ON ACCOUNT

HONORABLE FRANKLIN D. ROOSEVELT

The White House

Washington, D.C.

JAN 23 1945

March 23, 1945

The National City Bank of New York

By

Mail Channel

Acknowledgment of Mail Deposit

We have received for your credit deposit totaling $3,055.05.

HONORABLE FRANKLIN D. ROOSEVELT

The White House

Washington, D.C.